

HOUSE No. 2297

By Mr. Stanley of Waltham (by request), petition of David L. Smith that corporations be granted a tax credit for providing volunteer services to the public schools. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT PROVIDING A TAX CREDIT FOR VOLUNTEER SERVICES IN THE
PUBLIC OR PRIVATE SCHOOLS BY CERTAIN PERSONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 63 of the General Laws is hereby amended by inserting
2 after 31F the following section:—
3 Section 31H. A domestic or foreign corporation shall be
4 allowed against its excise under this chapter a credit equal to the
5 daily salary of an employee who provides voluntary services at a
6 public elementary, secondary, or vocational-technical school to
7 assist the improvement of a student's or school's educational pro-
8 gram for each day of service. This credit shall be equally applied
9 to applicable non profit organizations of the Commonwealth, as
10 well as individuals on their personal Income Tax returns who are
11 legitimate actors, living historians, or reenactors, equivalent to
12 their normal and regular fees charged for their performances.